



Utah State Tax Commission
210 N 1950 W • SLC, UT 84134 • www.tax.utah.gov

Waste Tire Recycling Fee Return

TC-61W

Rev. 6/04

Account Number

▲ Use this number for all references ▲

Tax Period

Return due on or before



Check box if AMENDED and enter correct TAX PERIOD being amended above.

THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE.

If business was discontinued or a new business started, or if there has been a change in ownership, attach statement of explanation, giving the specific dates and details of the changes.

Instructions:

Line 1: Multiply the number of tires sold during the period by the \$1.00 fee.

Line 2: Multiply line 1 by 2.5% (.025).

Line 3: Subtract line 2 from line 1.

The fee applies to tires up to and including 24.5 inches, single or dual bead capacity, as follows:

The tire recycling fee applies to:

- sales of new tires
- purchases of tires for vehicles to be rented or leased
- tires purchased out of state
- new tires as part of a vehicle sale including replacements
- off-highway motorized vehicle tires meeting the size requirements

The tire recycling fee does not apply to:

- recapped or resold used tires
- wholesalers purchasing tires for resale
- bicycle tires
- tires sold and delivered out of state

The fee is not subject to sales and use tax. The fee is required for all sales or purchases of tires, including those by purchasers exempt from sales tax, such as state or local governments and religious or charitable institutions. The waste tire recycling fee return is due at the same time as the business's sales tax return. The Legislature authorized the retailers to retain 2.5 percent of the fees collected for the costs of collecting the fee. Filing dates, penalty and interest and other administrative provisions are the same as for sales tax returns.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response. If you need further information about reporting requirements, contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335, or visit the Tax Commission web site at tax.utah.gov.

Return ENTIRE form, coupon, and payment to the address below. Please return original; make a copy for your records. Refold form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.

Make check or money order payable to the Utah State Tax Commission. Do not send cash. **Do not staple check to return.**

By signing below, I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

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Account #	Tax Period	Due Date

Authorized Signature

Date

Telephone

UTAH STATE TAX COMMISSION
WASTE TIRE RECYCLING FEE
210 N 1950 W
SLC UT 84134-0400



1. Number of tires sold		X\$1.00 (fee amount)	\$	
2. Multiply line 1 by .025 (retailer handling fee)			\$	
3. Total fee due and payable (line 1 minus line 2)			\$	

Amount Paid ►

Do not staple check to this coupon



Check box if payment is made by electronic funds transfer, and use TAX TYPE CODE 0405